

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

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SOPC HOLDINGS WEST, LLC, )  
The Tax Matters Partner of )  
Equilon Enterprises LLC, )  
Plaintiff, ) Case No. 4:18-cv-00374 (KPE)  
v. )  
UNITED STATES OF AMERICAN )  
Defendants. )  
\_\_\_\_\_  
)

**STATUS REPORT**

Plaintiff SOPC Holdings West, LLC, the Tax Matters Partner of Equilon Enterprises LLC, submits the following status report on behalf of the parties:

1. Proceedings in this case are currently stayed.
2. Among other unrelated issues, *Exxon Mobil Corp.* addresses the same issue of statutory interpretation at the core of this case. On August 3, 2022, the Fifth Circuit entered Judgment in *Exxon Mobil Corp.*, affirming the judgment of the district court. The periods for filing petitions for rehearing and for writ of certiorari have not expired.
3. The parties recommend that they file a status report no later than fourteen days after the judgement in *Exxon Mobil Corp.* becomes final and advise the Court as to how the parties recommend proceeding.
4. Counsel for the defendant has authorized plaintiff to represent that defendant concurs with the forgoing.

Respectfully Submitted,

Date: August 17, 2021

/s/ Kevin L. Kenworthy

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*Attorney for Plaintiffs  
SOPC Holdings West, LLC  
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**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document was served upon all counsel of record through ECF system on August 17, 2021.

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/s/ Kevin L. Kenworthy  
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